

*a' level*  
partitioning trench;

etching the insulation deposited in the mask aligning trench to remove some of the insulation; and

flattening an upper surface of the semiconductor substrate.

*SUB B2 7*  
7. (Amended) A method for manufacturing a semiconductor device, the method comprising the steps of:

*a2*  
forming a silicon oxide film on an upper surface of a semiconductor substrate;

forming a silicon nitride film on the silicon oxide film;

partially removing the silicon nitride film and the silicon oxide film;

forming an element partitioning trench and a mask aligning trench by etching the semiconductor substrate using a residue of the silicon nitride and silicon oxide films as a mask, wherein the element partitioning trench and the mask aligning trench have substantially the same depths;

simultaneously depositing a first layer of insulation and a second layer of insulation in the element partitioning trench and in the mask aligning trench, respectively by performing high density plasma chemical vapor deposition;

coating the first insulation with a protective mask;

etching the second insulation so that a step is formed between an upper surface of the semiconductor substrate and an upper surface of the second insulation; and

removing the protective mask.